

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:MSR:AOK:OKL:TL-N-7624-98
CGMcLoughlin

date: FEB 22 1999

to: Chief, Examination Division, Arkansas-Oklahoma District
Attn: Carl Scott, Team Coordinator

from: District Counsel, Arkansas-Oklahoma District, Oklahoma City

subject: Request for Advisory Opinion

Taxpayer: [REDACTED]

Taxable year: [REDACTED] & [REDACTED]

DISCLOSURE STATEMENT

This advice constitutes return information subject to I.R.C. § 6103. This advice contains confidential information subject to attorney-client and deliberative process privileges and if prepared in contemplation of litigation, subject to the attorney work product privilege. Accordingly, the Examination or Appeals recipient of this document may provide it only to those persons whose official tax administration duties with respect to this case require such disclosure. In no event may this document be provided to Examination, Appeals, or other persons beyond those specifically indicated in this statement. This advice may not be disclosed to taxpayers or their representatives.

This advice is not binding on Examination or Appeals and is not a final case determination. Such advice is advisory and does not resolve Service position on an issue or provide the basis for closing a case. The determination of the Service in the case is to be made through the exercise of the independent judgment of the office with jurisdiction over the case.

Although we informally coordinated this matter with the National Office, the advisory is subject to the review procedures of CCDM (35)3(19)4(4). The CCDM procedures require us to transmit a copy of the memorandum to the National Office. The National Office has ten days from receipt of our memorandum to respond. The National Office may extend the review period if necessary. We will keep you informed of any delays.

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DISCUSSION

We are responding to your supplemental request for our views on extending the assessment statutes for various TEFRA partnerships. This memorandum specifically supplements our December 30, 1998 memorandum pertaining to the same TEFRA partnerships. There, we advised you that the relevant Forms 872-P should be executed both by: (a) [REDACTED] (" [REDACTED] ") subsidiaries which acted as tax matters partner for each TEFRA partnership; and (b) by [REDACTED] as consolidated parent for the tax matters partners. Since the date of our memorandum, several additional factual and legal issues have arisen. Those issues significantly complicate the government's ability to extend the assessment statutes. You are now seeking our views on several potential means of obtaining valid statute extensions by [REDACTED].

(b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC)

Facts

When the TEFRA partnerships filed their respective [REDACTED] and [REDACTED] Forms 1065, certain [REDACTED] consolidated subsidiaries were general partners in each partnership. In most instances, the [REDACTED] subsidiaries held the [REDACTED] interest in each partnership and acted as managing general partner. The Forms 1065 designated the [REDACTED] subsidiaries to act as tax matters partner for each partnership. Relying on the Form 1065 designations and certain representations from [REDACTED], in the past Examination Division has obtained Forms 872-P from the [REDACTED] subsidiaries designated as tax matters partners in the Forms 1065.

In late [REDACTED] or early [REDACTED], [REDACTED] advised Examination Division of certain changes to its consolidated group corporate structure. This appears to be the first time [REDACTED] made the government aware of these changes. As part of the corporate structure changes, [REDACTED] reduced the overall number of operating subsidiaries. [REDACTED] accomplished this goal by merging many of its operating subsidiaries into a smaller number of pre-existing subsidiaries. The mergers were effective as of [REDACTED].

The mergers affect most, if not all of the [REDACTED] subsidiaries previously designated as tax matters partners. Typically, the former [REDACTED] subsidiaries, which acted as tax matters partners, were merged into other [REDACTED] subsidiaries. As a result of the mergers, the tax matters partners' corporate existence terminated on [REDACTED], the effective date of the mergers. The successors by merger succeeded to the partnership interests and were substituted as general partners in the TEFRA partnerships. In general, the successors by mergers became the new managing general partners in the TEFRA partnerships.

These changes to [REDACTED]'s consolidated group structure complicate the government's ability to extend the statutes of limitations under I.R.C. § 6229. In some cases, two [REDACTED] subsidiaries were the only partners in a particular TEFRA partnership. After [REDACTED] mergers, neither of the general partners are still in existence, having been merged into two other [REDACTED] subsidiaries. In other cases, there are other general partners which still remain in existence. However, these other general partners are not part of the [REDACTED] consolidated return group and are scattered throughout the United States. Lastly, there are some instances where the only general partners in the partnerships were the former [REDACTED] subsidiaries. All other partners were limited partners.

Analysis

I.R.C. § 6229(b)(1) permits the assessment statute to be extended by agreement for any tax attributable to a TEFRA partnership item or affected item. I.R.C. § 6229(b)(1)(A) permits the assessment statute to be extended for a particular partner by an agreement entered into by the government and the partner. I.R.C. § 6229(b)(1)(B) permits the assessment statute to be extended for all partners by an agreement entered into by the government and the tax matters partner for the partnership (or "any other person authorized by the partnership in writing to enter into such agreement"). Typically, the government obtains a Form 872-P from the tax matters partner and extends the statute of limitations for all partners under I.R.C. § 6229(b)(1)(B). In many cases involved here, this may not be a viable alternative.

Designation/Termination of Tax Matters Partner

Treas. Reg. § 301.6231(a)(7)-1(a) provides that a TEFRA partnership may designate a partner as its tax matters partner for a specific year "only as provided in this section." Treas. Reg. § 301.6231(a)(7)-1(b) states that a person may be designated as tax matters partner if the person: (a) was a general partner in the partnership some time during the taxable year for which the

designation is made; or (b) is a general partner in the partnership as of the time of the designation. The initial designation is typically made in the Form 1065 for the partnership's taxable year. Treas. Reg. § 301.6231(a)(7)-1(c). A designation remains in effect until it is revoked, terminated or a new designation is made. Treas. Reg. § 301.6231(a)(7)-1(l).

The occurrence of certain events terminates a tax matters partner designation. Treas. Reg. § 301.6231(a)(7)-1(l). Terminating events include:

1. The death of a tax matters partner;
2. An adjudication that the individual is no longer competent to manage his or her person or estate;
3. The liquidation or dissolution of the tax matters partner, if the tax matters partner is an entity;
4. The conversion of the tax matters partners' partnership items into nonpartnership items; or
5. The effective date of a tax matters partner's resignation, a subsequent tax matters partner designation or the revocation of a tax matters partner designation.

Treas. Reg. § 301.6231(a)(7)-1(l).

Although the regulation specifically lists corporate liquidations or dissolutions as terminating events, the language should be construed broadly to include other structural changes to a corporation. The language includes any corporate structural change, like a merger, where a tax matters partner's corporate existence terminates. This broad interpretation is based on the need to have, as tax matters partner, an entity with the power to act on its own behalf and on behalf of the other partners. Where a corporate tax matters partner is merged into another entity, its corporate existence and corporate powers typically cease upon the effective date of the merger. Both its corporate existence and the agency granted to its former corporate officers terminates at that time. See, Paramount Warrior, Inc. v. Commissioner, T.C. Memo. 1976-400, aff'd 608 F.2d 522 (5th Cir. 1979) (no authority existed in former corporate officer to sign post-merger statute extensions for merged corporation); Malone & Hyde, Inc. v. Commissioner, T.C. Memo. 1992-661 (authority under power of attorney of corporate agent for merged corporation terminated upon effective date of merger). For those reasons, a tax matters partner designation terminates when the entity is merged into another corporation.

Where no other designation has been made and a designation is terminated by one of the events listed in Treas. Reg. § 301.6231(a)(7)-1(l)(1), the regulations provide a mechanism for automatically designating a new tax matters partner. Treas. Reg. § 301.6231(a)(7)-1(m). That mechanism, the largest profits interest rule, provides that the general partner with the largest profits interest as of the close of the taxable year at issue is automatically designated as tax matters partner. Where two general partners have the same profits interest, the partner whose name appears first in alphabetical order is designated. For purposes of the largest profits interest rule, the profits interest is based on the year-end profits interests reflected on the Schedules K-1 filed with the Form 1065. Under the largest profits interest rule, a partner whose designation was terminated by one of the events listed in Treas. Reg. § 301.6231(a)(7)-1(l)(1) cannot be redesignated as tax matters partner. Barbados #7 v. Commissioner, 92 T.C. 804 (1989).

(b)(5)(AC), (b)(7)a

(b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC). Treas. Reg. § 301.6231(a)(7)-1(e) permits a new designation by: (a) persons who were general partners as of the end of the taxable year; and (b) who were shown on the return to hold more than [REDACTED] percent of the aggregate interest in partnership profits held by all general partners as of the close of the taxable year. This requirement cannot be met by most of the [REDACTED] TEFRA partnerships.

In some of the [REDACTED] partnerships, all of the general partners were [REDACTED] subsidiaries which have been merged into other subsidiaries. Thus, no person who was a general partner as of the end of the taxable year exists to make a designation.¹ In other cases, a merged [REDACTED] subsidiary held [REDACTED] percent of the aggregate profits interest held by general partners as of the close of the taxable year. Even if the other unrelated general partners attempted to make a designation, they could not satisfy the [REDACTED] percent profits interest threshold required by the regulation.

¹ This also precludes the government from making a designation under Treas. Reg. § 301.6231(a)(7)-1(l)(n) and (q).

Possible Ways to Extend TEFRA Assessment Statutes

Given these difficulties, we recommend that you look at a variety of ways to extend the TEFRA assessment statutes. We realize that there are considerable time pressures and practical restrictions on pursuing some of these options.

In the first place, if there are enough general partners left to designate a new tax matters partner under Treas. Reg. § 301.6231(a)(7)-1(e), you might consider obtaining new designations. You could then have the newly designated tax matters partner sign a Form 872-P for the partnership.² We understand that this option may not be available to many of the partnerships and may not be realistic in view of the time constraints.

Secondly, where a new tax matters partner is automatically designated using the largest profits interest rule, you should have the tax matters partner designated by Treas. Reg. § 301.6231(a)(7)-1(m) sign the Form 872-P. Here again, if the newly designated tax matters partner was part of a consolidated return group, the consolidated parent should also sign the Form 872-P.

We understand there are a number of partnerships where no designations can be made at this time. In many of these instances, former [REDACTED] subsidiaries held all or most of the partnership interests. To cover these cases, we recommend a slightly different approach.

Instead of seeking to extend the I.R.C. § 6229 on behalf of all partners, you should simply extend the assessment statutes for the [REDACTED] subsidiaries' partnership interests.³ This can be done under I.R.C. § 6229(b)(1)(A). Since the former [REDACTED] subsidiaries were part of [REDACTED] consolidated return group during the taxable years at issue, [REDACTED] has the authority to extend the

² If the new tax matters partner was part of a consolidated return group during the taxable year, the consolidated parent should also sign the Form 872-P on behalf of the tax matters partner.

³ The examination adjustments are still processed like any other TEFRA adjustments and are not converted into nonpartnership items.

I.R.C. § 6229 assessment statute on their behalf. Treas. Reg. § 1.1502-77(a). The extension should be done using a Form 872 which includes the following language:

Without otherwise limiting the applicability of this agreement, this agreement also applies to extend the period to assess the amounts of any Federal income tax with respect to the taxpayers attributable to any partnership items (or any affected items) for taxable periods ending with or within the taxable years ended _____, _____ through _____, _____, which may be assessed at any time on or before _____. If a notice of Final Partnership Administrative Adjustment is mailed to any partnership covered by this agreement, the time for assessing tax for the periods stated in the notice of Final Partnership Administrative Adjustment shall be suspended for the period during which an action may be brought under section 6226 of the Internal Revenue Code (and, if a petition is filed under section 6226 with respect to such administrative adjustment, until the decision of the court becomes final) and for 1 year thereafter.

This language will effectively extend the I.R.C. § 6229 assessment for all partnership interests held by the [REDACTED] consolidated return group.

Lastly, we understand [REDACTED] has expressed some reluctance to sign statute extensions which fail to cover all partners. [REDACTED] believes it is unjust to extend the assessment statutes for its subsidiaries, while other partners' assessment statutes are left to expire. To deal with the taxpayer's concerns, you have suggested having the successors by merger to the former tax matters partners sign Forms 872-P on behalf of the partnerships. Where you intend to use this device, the successors by merger are now the managing general partners for the TEFRA partnerships. You believe the Forms 872-P would be effective as I.R.C. § 6229(b)(1)(B) extensions signed by "any other person authorized by the partnership in writing to enter into such an agreement." (b)(7)a, (b)(5)(AC)

(b)(7)a, (b)(5)(AC)

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(b)(7)a, (b)(5)(AC)

The government has had some success arguing that a general partner, who is not the tax matters partner, can effectively sign a Form 872-P under the "other person" language in I.R.C. § 6229(b)(1)(B). Cambridge Research and Development Group v. Commissioner, 97 T.C. 287 (1991); Iowa Investors Baker v. Commissioner, T.C. Memo. 1992-490; Doyle v. Commissioner, T.C. Memo. 1997-396. Looking at the partnership agreement and local partnership law, the courts have viewed a general partner as having broad enough authority to execute statute extensions on behalf of all other partners. Cambridge, 97 T.C. at 295-302. In Cambridge, the general partnership agreement was also deemed to satisfy the "writing" requirement of I.R.C. § 6229(b)(1)(B). Id. at 301-302. However, there have been other cases where local partnership law and the partnership agreement revealed no such broad authority. Medical & Business Facilities, Ltd. v. Commissioner, 60 F.3d 207 (5th Cir. 1995), rev'g T.C. Memo. 1994-38. Thus, both local partnership law and the partnership agreements for each of the [REDACTED] partner must be reviewed before the government can reasonably rely on the Cambridge line of cases. We understand that, due to time constraints, no such review is possible here.

Please contact Glenn McLoughlin at (405) 297-4803 if you have any questions.

/S/ MICHAEL J. O'BRIEN

MICHAEL J. O'BRIEN
District Counsel

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:MSR:AOK:OKL:TL-N-7624-98 & -8078-98
CGMcLoughlin

date: **DEC 30 1998**

to: Chief, Examination Division, Arkansas-Oklahoma District
Attn: Carl Scott, Team Coordinator

from: District Counsel, Arkansas-Oklahoma District, Oklahoma City

subject: Request for Advisory Opinion

Taxpayer: [REDACTED] and Subsidiaries
(Taxable year - [REDACTED] & [REDACTED])

[REDACTED]
(Taxable year - [REDACTED] & [REDACTED])

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DISCUSSION

We are responding to your October 30, 1998 and December 7, 1998 memoranda requesting our views on certain consents to extend the statutes of limitations for various TEFRA partnerships. The tax matters partners for the partnerships are members of consolidated return groups. Depending on the particular TEFRA partnership and the taxable year involved, [REDACTED], [REDACTED]¹ or [REDACTED] were the parent corporations for the consolidated returns groups. You have asked us specifically: (a) whether the government should obtain both a Form 872-P and a Form 872 for each of the TEFRA partnerships; and (b) who should sign the extension forms. We have discussed each issue separately below.

Facts

[REDACTED]
[REDACTED] is the parent corporation for a consolidated income tax return group. The corporation has its principal place of business in [REDACTED], Arkansas. [REDACTED] is located with the Eighth Circuit. During the taxable years [REDACTED] and [REDACTED], the [REDACTED] consolidated group included numerous direct and indirect subsidiaries involved in the [REDACTED]. In many instances, the subsidiaries conduct these businesses through TEFRA partnerships. The [REDACTED] subsidiaries typically act as the tax matters partners for the TEFRA partnerships. You are now seeking to extend the I.R.C. § 6229 statutes of limitations for the TEFRA partnerships' taxable years [REDACTED] and [REDACTED].

¹ We understand the name of the consolidated parent for the [REDACTED] group is [REDACTED]. You should confirm this with the Examination Division personnel in Kansas City.

[REDACTED]

[REDACTED] is the parent for another consolidated income tax return group. [REDACTED] has its principal place of business in a [REDACTED] suburb of [REDACTED]. The principal place of business is located in the [REDACTED]. [REDACTED] and other members of the [REDACTED] group are also involved in the [REDACTED] business. Some of its [REDACTED] businesses are conducted through TEFRA partnerships. [REDACTED] direct and indirect subsidiaries acted as tax matters partners for the TEFRA partnerships during the [REDACTED] taxable year.

In [REDACTED], [REDACTED] spun-off one of its subsidiaries to its shareholders. The former subsidiary was renamed [REDACTED] and its subsidiaries continued to operate the former [REDACTED] businesses of [REDACTED]. Due to certain regulatory requirements, [REDACTED] had to divest its [REDACTED] operations to enter the [REDACTED] markets.

[REDACTED], as parent for the new consolidated return group, filed a consolidated income tax return for the short taxable year beginning in [REDACTED] and ending on [REDACTED]. The [REDACTED] return group included several subsidiaries that acted as tax matters partners for TEFRA partnerships. Prior to the spin-off, the [REDACTED] subsidiaries had been members of the [REDACTED] consolidated return group. The subsidiaries' distributive shares of income and deductions from the TEFRA partnerships for [REDACTED] had been reported on the [REDACTED] consolidated return. We understand there were no interim closings of the TEFRA partnerships' taxable years as a result of the [REDACTED] spin-off. As a result, the subsidiaries' distributive shares of income and deductions from the TEFRA partnerships for [REDACTED] were reported on the [REDACTED] consolidated return.

Legal Analysis

a. Proper Extension Form

I.R.C. § 6229(a) provides the statute of limitations for assessment of income tax attributable to TEFRA partnership items and affected items. Under that provision, the statute of limitations shall not expire until 3 years after the filing of the partnership return or the due date for the return, whichever is later. I.R.C. § 6229(a). I.R.C. § 6229(b)(1)(B) allows the statute of limitations to be extended, with respect to all partners, by an agreement in writing between the government and the

tax matters partner (or any other person authorized by the partnership in writing to enter into such an agreement). The agreement must be entered into before the statute of limitations expires. I.R.C. § 6229(b)(1)(B).

For this purpose, the government created Form 872-P, Consent to Extend the Time to Assess Tax Attributable to Items of a Partnership. Form 872-P is designed to be signed by the TEFRA partnership's tax matters partner, or another person authorized in writing to extend the statute of limitations. Form 872-P extends the I.R.C. § 6229(a) statute of limitations on behalf of all partners.

While I.R.C. § 6229(b)(1)(B), as implemented by Form 872-P, explicitly allows a tax matters partner to extend the TEFRA assessment statute, certain court cases in the late 1980's and early 1990's raised concerns for the government. See Kelley v. Commissioner, 877 F.2d 756 (9th Cir. 1989); Fendell v. Commissioner, 906 F.2d 362 (8th Cir. 1990). Those rulings, if applied to TEFRA partnerships, could have required two separate statute extensions for partnership adjustments.

In Kelley, the Ninth Circuit determined that an S corporation shareholder's individual statute extension did not extend the period for assessing adjustments attributable to the S corporation return. The Ninth Circuit felt it was also necessary to have a statute extension from the S corporation. Relying on the Ninth Circuit's analysis in Kelley, the Eighth Circuit in Fendell applied the same reasoning to a complex trust and one of the trust's beneficiaries. The Eighth Circuit required open statutes for individual trust beneficiary and the trust.

In light of these cases, Notice N(35)000-81 directed us in 1991 to take extra precautions when obtaining TEFRA statute extensions in the Eighth and Ninth Circuits. Notice N(35)000-81 required us to obtain two sets of statute extensions. One statute extension was the normal Form 872-P signed by the tax matters partner of the TEFRA partnership. The second extension was a Form 872 from the TEFRA partnership which stated it was an extension from the partnership with respect to partnership items as defined in Treas. Reg. § 301.6231(a)(3)-1.

The government did not appeal either the Kelley or Fendell rulings to the Supreme Court. Instead, it waited for another appellate vehicle. In Bufferd v. Commissioner, 506 U.S. 523 (1993), the Supreme Court specifically rejected the Ninth Circuit's reasoning in Kelley. The Supreme Court agreed with the government

and found that, in a pre-TEFRA case, the government only had to have an open individual statute to make assessments attributable to S corporation adjustments.

Given the Supreme Court's ruling in Bufferd and the statutory TEFRA procedures, Notice N(35)000-81 is now obsolete. The TEFRA provisions expressly allow a tax matters partner to extend the assessment period for all partners of the TEFRA partnership. I.R.C. § 6229(b)(1)(B). In addition, Congress added I.R.C. § 6501(n)(2). That provision expressly states that I.R.C. § 6229 governs extending the period for assessing TEFRA partnership adjustments. In view of a tax matters partner's express authority to extend the statute for all partners, I.R.C. § 6229(b)(1)(B), a single statute extension, using Form 872-P, should be effective here for each partnership.²

b. Proper Signatories to Form 872-P

Where a corporate tax matters partner is a member of a consolidated return group, the Form 872-P generally should be signed by two parties.³ The Form 872-P should initially be signed by the corporate tax matters partner (through an authorized official or agent of the corporate tax matters partner). Under I.R.C. § 6229(b)(1)(B), a Form 872-P signed by the corporate tax matters partner should bind all partners. However, due to the certain provisions in the consolidated return regulations, the Form 872-P should also be signed by the consolidated parent for the corporate tax matters partner.

Treas. Reg. § 1.1502-77(a) generally provides that the consolidated parent is the sole agent for each subsidiary in all matters relating to the tax liability for the consolidated return year. While the regulation contains a few exceptions to the general rule, the regulation does not specifically limit the consolidated parent's otherwise expansive authority with respect to TEFRA partnerships. Since the parent is the sole agent for all members of the consolidated group, the parent's consent may be needed to extend the I.R.C. § 6229(a) statute of limitations on behalf of a consolidated group member acting as tax matters partner. Because of the uncertain impact of Treas. Reg.

² You should note that separate statute extensions would still be needed to extend assessment statutes for other taxes, like employment taxes, or, in the case of a TEFRA S corporation, for income tax liabilities imposed directly at the S corporation level (I.R.C. § 1374 built-in gain tax).

³ A second signature would not be required if the parent of the consolidated return group is the tax matters partner.

§ 1.1502-77(a) on I.R.C. § 6229(b)(1)(B), the consolidated parent's signature should also be obtained on the Form 872-P. The consolidated parent would be signing the statute extension on behalf of the corporate tax matters partner.

Here, the Forms 872-P should be signed by the [REDACTED], [REDACTED] or [REDACTED] subsidiaries which act as tax matters partners for the TEFRA partnerships. To the extent any income/deductions from the TEFRA partnerships were included on the consolidated returns of the [REDACTED] group, the [REDACTED] group or the [REDACTED] group, the respective consolidated parents should also sign the Forms 872-P on behalf of their subsidiaries. Thus, the Forms 872-P covering the [REDACTED] sponsored partnerships for [REDACTED] and [REDACTED] should be signed by: (a) the corporate tax matters partner for each partnership; and (b) [REDACTED] as consolidated parent for the corporate tax matters partners. [REDACTED] sponsored partnerships for [REDACTED] should be signed by: (a) the corporate tax matters partner for each partnership; and (b) [REDACTED] as consolidated parent for the corporate tax matters partners. The [REDACTED] sponsored partnerships for [REDACTED] should be signed by: (a) the corporate tax matters partner for each partnership; and (b) [REDACTED] as consolidated parent for the corporate tax matters partners.

Please contact Glenn McLoughlin at (405) 297-4803 if you have any questions.

MICHAEL J. O'BRIEN
District Counsel

By: /s/ BRUCE K. MENEELY
BRUCE K. MENEELY
Acting District Counsel

Attachments

cc: ARC(TL), Midstates Region
ARC(LC), Midstates Region